

Commonwealth of Massachusetts  
Department of Telecommunications and Energy  
Fitchburg Gas and Electric Light Company  
Docket Nos. D.T.E. 02-24/25  
Responses to the Department's Sixth Set of Information Requests

---

**Request No. DTE 6-4 (Common):**

Refer to the Company's 2001 Annual Report to the Department (Electric) at 9. Please provide a breakdown between electric and gas operations of the year-end balance of the Reserve for Deferred Federal Income Taxes appearing on line 43.

**Response:**

The following schedule is a breakdown between the gas and electric operations of the year-end balance of Reserve for Deferred Federal Income Taxes appearing on page 43, line 9 of "The Return of the Fitchburg Gas and Electric Light Company to the Department of Telecommunications and Energy of Massachusetts for Year Ended Dec. 31, 2001" which shows the combined results for the Gas and Electric Divisions.

**1. Total Deferred Federal Income Tax Liabilities**

(xx) = Credit Balances	Total	Electric	Gas
ACCUM DEF IT-Accelerated Depreciation	\$ (11,109,102)	(7,843,027)	(3,266,075)
ACCUM DEF IT-Pension FAS 87	(1,073,510)	(757,898)	(315,612)
ACCUM DEF IT-Percentage Repair Allowance	(505,404)	(390,257)	(115,147)
ACCUM DEF IT-Retirement Loss	(1,318,794)	(898,959)	(419,835)
ACCUM DEF IT-Overheads	(79,283)	(68,339)	(10,944)
ACCUM DEF IT-Accrued Revenue	(5,241,874)	(3,700,763)	(1,541,111)
ACCUM DEF IT-Contributions in Aid of Construction	440,527	311,012	129,515
ACCUM DEF IT-Generation Assets	(629,685)	(629,685)	0
ACCUM DEF IT-Other	(421,537)	42,734	(464,271)
ACCUM DEF IT-FAS 109 Accounting for Income Taxes	(2,266,359)	(1,532,058)	(734,301)
Total Deferred Federal Taxes	(22,205,021)	(15,467,240)	(6,737,781)

**2. Total Deferred State Income Tax Liabilities**

ACCUM DEF IT-Accelerated Depreciation	(1,866,845)	(1,317,993)	(548,852)
ACCUM DEF IT-Pension FAS 87	(214,718)	(151,591)	(63,127)
ACCUM DEF IT-Percentage Repair Allowance	(152,629)	(117,855)	(34,774)
ACCUM DEF IT-Retirement Loss	(262,659)	(179,032)	(83,627)
ACCUM DEF IT-Overheads	(2,894)	(2,495)	(399)
ACCUM DEF IT-Accrued Revenue	(976,380)	(689,325)	(287,055)
ACCUM DEF IT-Contributions in Aid of Construction	84,129	59,396	24,733
ACCUM DEF IT- Generation Assets	(130,896)	(130,896)	0
ACCUM DEF IT-Other	(86,370)	8,140	(94,510)
ACCUM DEF IT-FAS 109 Accounting for Income Taxes	(403,402)	(272,700)	(130,702)
Total Deferred State Taxes	(4,012,664)	(2,794,351)	(1,218,313)
Total Deferred Taxes	\$ (26,217,685)	(18,261,591)	(7,956,094)

FGE's Electric and Gas Division amounts in the above table appear on Schedule MHC-11 (Electric), page 1, lines 1 to 18 and Schedule MHC-11 (Gas), lines 1 to 16, respectively.

**Person Responsible:** Mark H. Collin